Form **14457** (January 2013)	Department of the Treasury–Internal Revenue Service **Offshore Voluntary Disclosure Letter** *If taxpayer has domestic issues **only,** please have them apply for a traditional voluntary disclosure.*	OMB Number 1545-XXXX

Submit Form 14457 to: Internal Revenue Service
Voluntary Disclosure Coordinator
1-D04-100
2970 Market Street
Philadelphia, PA 19104

To assist in a timely determination of acceptance into the Voluntary Disclosure Program (for Voluntary Disclosures involving offshore accounts), the Taxpayer must address **all** of the following items.

1a. Taxpayer Name	1b. Taxpayer Identification Number	1c. Taxpayer Date of Birth

1d. Taxpayer Address

1e. Passport Number	1f. Country	1g. Current Occupation

2a. Taxpayer Representative	2b. Phone Number

2c. Address of Taxpayer Representative

3. Type of Voluntary Disclosure ☐ Offshore Only ☐ Offshore and Domestic

4. Source of the Funds *(If additional space is needed, attach a statement)*

5. Have any of the offshore accounts you are disclosing been identified by the IRS as ineligible for this program?	☐ Yes	☐ No
6. Has anyone, including a foreign government or a foreign financial institution, advised you that your offshore account records, which are the subject of this voluntary disclosure, were susceptible to being turned over to the U.S. Government pursuant to an official request?	☐ Yes	☐ No
a. If "Yes," did you or anyone on your behalf submit documents in opposition?	☐ Yes	☐ No
b. If "Yes," were copies of those documents provided to the Attorney General of the United States as required by 18 USC §3506?	☐ Yes	☐ No
7. Are you or any related entities currently under audit or criminal investigation by the Internal Revenue Service or any other law enforcement authority?	☐ Yes	☐ No
a. Has the IRS notified you that it intends to commence an examination or investigation?	☐ Yes	☐ No
b. Are you under criminal investigation by any law enforcement authority?	☐ Yes	☐ No

c. If "Yes," please explain.

8. Do you believe that the IRS has obtained information concerning your tax liability?	☐ Yes	☐ No

If "Yes," please specify.

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9. Please check the box to estimate the annual range of the highest aggregate value of your offshore accounts.

Highest Aggregate Account/Asset Value	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
$0 to $100,000	☐	☐	☐	☐	☐	☐	☐	☐
$100,000 to $1,000,000	☐	☐	☐	☐	☐	☐	☐	☐
$1,000,000 to $2,500,000	☐	☐	☐	☐	☐	☐	☐	☐
$2,500,000 to $10,000,000	☐	☐	☐	☐	☐	☐	☐	☐
$10,000,000 to $100,000,000	☐	☐	☐	☐	☐	☐	☐	☐
Greater than $100,000,000	☐	☐	☐	☐	☐	☐	☐	☐

10. Please check the box to estimate the range of potential total unreported *income* from the offshore account(s) during each disclosure period.

Estimated Total Unreported Income	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
$0 to $100,000	☐	☐	☐	☐	☐	☐	☐	☐
$100,000 to $1,000,000	☐	☐	☐	☐	☐	☐	☐	☐
$1,000,000 to $2,500,000	☐	☐	☐	☐	☐	☐	☐	☐
$2,500,000 to $10,000,000	☐	☐	☐	☐	☐	☐	☐	☐
$10,000,000 to $100,000,000	☐	☐	☐	☐	☐	☐	☐	☐
Greater than $100,000,000	☐	☐	☐	☐	☐	☐	☐	☐

For each foreign financial account of which you have control or are a beneficial owner, complete the attached Form 14454, Attachment to Offshore Voluntary Disclosures. Please ensure all pages of the attachment include your name, the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding.

To be included with all Forms 14457:

By signing this document, I certify that I am willing to continue to cooperate with the Internal Revenue Service, including in assessing my income tax liabilities and making good faith arrangements to pay all taxes, interest, and penalties associated with this voluntary disclosure.

Under penalties of perjury, I declare that I have examined this document, all attachments, and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Taxpayer	Print Name	Date
Signature of Taxpayer's Spouse	Print Name	Date

IRS reserves the right to make further contacts with the taxpayer to clarify his/her submission.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this foreign account or asset statement to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the offshore voluntary disclosure program. You are not required to apply for participation in the offshore voluntary disclosure program. If you choose to apply, however, you are required to provide all the information requested on the foreign account or asset statement.

You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties.

The time needed to complete and submit the foreign account or asset statement will vary depending on individual circumstances. The estimated average time is: 2 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making the foreign account or asset statement simpler, we would be happy to hear from you. Comments should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224.